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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS

New Delhi, the 13th September 1957

S.R.O. 2940.—In exercise of the powers conferred by sub-section (1) of Section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India, and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to the provisions of the said Section and any rules made thereunder, in respect of duty paid foreign tissue paper, carbon black and carnauba wax used in the manufacture of carbon paper when such carbon paper is manufactured in, and exported from, India or the State of Pondicherry or is shipped as stores for use on board a ship proceeding to a foreign port.

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S.R.O. 2941.—In exercise of the powers conferred by sub-section (3) of section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by the said sub-section (3), namely:—

THE CUSTOMS DUTIES DRAWBACK (CARBON PAPER) RULES, 1957

1. **Short title.**—These rules may be called the Customs Duties Drawback (Carbon Paper) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "the Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means typewriting carbon papers and pencil carbon papers, other than blue carbon papers, manufactured in India or the State of Pondicherry from the imported material;
- (c) "imported material" means tissue paper, carbon black and carnauba wax imported into India or the State of Pondicherry on payment of Customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—The rate of drawback admissible under these rules on the shipment of the goods shall be as given below:—

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| 1. Goods in the manufacture of which imported tissue paper has been used. | Fifty five naye paise per 100 foolscap sheets. |
| 2. Goods in the manufacture of which indigenous tissue paper has been used:— | |
| (a) typewriter carbon papers. | Ten naye paise per 100 foolscap sheets. |
| (b) pencil carbon papers. | Five naye paise per 100 foolscap sheets. |

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

(a) that the shipper shall on the relative shipping bill—

(i) make a declaration that a claim for drawback under section 43-B of the Act is being made;

(ii) also make a declaration stating the kind of tissue paper (whether imported or indigenous) which has been used in the manufacture of goods under the shipment; and

(b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may—

(a) require the shipper or the manufacturer of the goods to produce any books of account or other documents relating to the proportion and quantity of imported material used in the manufacture of the goods, the value of such imported material and the duty paid thereon;

(b) require the production of such certificates, documents, or other evidence in respect of each claim for the drawback as may be necessary; and

(c) draw samples for verifying by chemical test or otherwise the composition of the goods.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise, the statements made in support of the claim for drawback.

[No. 203.]

S. K. BHATTACHARJEE, Dy. Secy.